

Suspended / Revoked License

- New legislation (AB 2733) affecting CA cigarette and tobacco licensing, effective January 1, 2011:
 - prohibits displaying for sale, gifting or selling during suspension or revocation,
 - requires posting of the Suspension or Revocation Notice during entire period (Notice provided by the BOE),
 - requires posting of the Notice at each entrance and by each register,
 - imposes a penalty for the continued display for sale of cigarettes or tobacco during a period of suspension or revocation - \$1,000 for each offense.

Any licensee issued a Notice of Suspension or Revocation may not sell, gift, or display for sale cigarette or tobacco products for the duration of the suspension or revocation period. In addition, a retailer who is issued a Notice of Suspension or Revocation is required to post a sign, which is provided by the Board, at each public entrance and by each cash register. The sign notifies the public that cigarettes and tobacco products cannot be sold at that location during the period of suspension or revocation.

Should a licensee continue to display cigarettes or tobacco products for sale during the period of suspension or revocation, a fine of \$1,000 will be imposed for each offense.

Six months after a revocation period expires, the owner of the previously licensed location may apply for a new license. At the Board's discretion, a new license may be issued.

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Sample of a
Suspension
Notice sign.
The sign must
remain posted
during the entire
period of
suspension.

The image shows a sample of a "NOTICE OF SUSPENSION" sign. At the top, it features the State of California Board of Equalization logo. The title "NOTICE OF SUSPENSION" is prominently displayed in red. Below the title, there are fields for "CIGARETTE and TOBACCO PRODUCTS RETAILER'S LICENSE NUMBER:", "The State Board of Equalization hereby gives notice that the above-stated Cigarette and Tobacco Products Retailer's License issued to:", "Business Name (DBA):", and "Is suspended for violation of Business and Professions Code section 22974.7". A line for "DATE OF SUSPENSION:" is also present. The sign includes a warning that the notice must be posted at the retail location for the duration of the suspension and that failure to do so is subject to a civil penalty of \$1,000 for each offense. A large "SAMPLE" watermark is overlaid diagonally across the sign.

STATE OF CALIFORNIA
BOARD OF EQUALIZATION

NOTICE OF SUSPENSION

CIGARETTE and TOBACCO PRODUCTS RETAILER'S LICENSE NUMBER:

The State Board of Equalization hereby gives notice that the above-stated
Cigarette and Tobacco Products Retailer's License issued to:

Business Name (DBA):

Is suspended for violation of Business and Professions Code section 22974.7

DATE OF SUSPENSION: -

This notice must be posted at the retail location subject to the suspension for the duration of the suspension.

*Any retailer who fails to post, alters, or removes this notice before the required posting period expires,
is subject to a civil penalty of \$1,000 for each offense.*

BOE-451 (11-10)

This is a sample of a sign for a suspended license. It may be copied as needed. The sign will show the licensee's information and indicate the effective dates of suspension. The sign must remain posted for the entire suspension period. Failing to post, altering, or removing the sign before the posting period expires is subject to a penalty of \$1,000 for each offense. The Revocation sign is similar in appearance.

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- Suspension/Revocation signage:
 - ❑ Posted at each public entrance of the retail location and by each register (okay to copy).
 - ❑ Should directly face any person entering the retail location.
 - ❑ Posted no less than 4 feet nor higher than 9 feet from the floor.
 - ❑ Posted for entire period required.
 - ❑ May not be tampered, altered or removed before end of required posting period.
 - ❑ Failure to post as required is subject to a civil penalty of \$1,000 for each offense.

The law has very specific requirements for the posting of the Suspension and Revocation signage. You should carefully follow the posting instructions that are included in the Notice of Suspension or Notice of Revocation that you receive from the Board.

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- Suspensions may be issued for varying violations and range from 10 to 30 days.
- The BOE website lists businesses with suspended Cigarette and Tobacco Product Licenses.

www.boe.ca.gov/sptaxprog/spexcise.htm

If your license is suspended as a result of a citation or seizure, the period of suspension can range from 10 to 30 days. You can see a list of all businesses with a suspended Cigarette and Tobacco Product License on the Board's website.

Selling cigarettes or tobacco products while a cigarette and tobacco license is suspended will result in the revocation of the license.

- Location specific.
- For a minimum of 6 months.
- Requires revocation sign be posted for 30 days.

If you sell cigarettes or tobacco products during your suspension period, all the cigarettes and tobacco products at that business location may be seized, additional fines or penalties imposed, and your license revoked. At a minimum, your license will be revoked for 6 months. The revocation of your cigarette and tobacco license does not affect your seller's permit or your ability to make other sales.

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Revocation of a cigarette and tobacco product license will also occur:

- When a seller's permit becomes revoked.
- For a felony conviction.

Example:

- Counterfeiting tax stamps.
- Tax evasion of \$25,000 or more in tax during 12 consecutive months.
- Any permit revoked under any provisions of the Revenue and Taxation Code.

The revocation of a cigarette and tobacco product license will also occur when a seller's permit becomes revoked or when an individual has a felony conviction. Examples of felony convictions can include a person convicted for counterfeiting tax stamps or evasion of \$25,000 or more in tax in 12 consecutive months. A license may also be revoked if any other permit required by the Board of Equalization is revoked under provisions of the Revenue and Taxation Code.